8-92

G. R. S. IX-5]

Previous references.

~~191~~ 1891-2.

(ML).

Municipal

File No. 29-91

Serial Nos. 1-18

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-18

Part B for Jany 98

SUBJECT.

Levy of octroi, duty on foreign tobacco

Communicated

Indexed

MYSORE GOVERNMENT OFFICE.

Local Boards' BRANCH.

OFFICE NOTE.

SUBJECT.

The rate of duty now levied in the municipality of Mysore on Tobacco

Put up. Chief Comrs notifican. of 79.
TP.
13/7

Copy of Rev. manual submitted
TG, 13/7

From the printed list of dutiable articles in the City of Mysore, it was learnt that Octroi duty at the following two different rates was being collected in Mysore.

(1) Tobacco at Mysore Rs 3-0-0 per maund

(2) Do or Cigars of other Provinces } 3-8-0 ,,

though in Para 26 of Govt Proceedings dated 27 September 1879 No $\frac{3362-73}{M 161}$, a uniform rate of Rs 3 per maund was ordered to be levied.

The President was therefore requested to state the authority and reasons for the existence of

(2)

the two different rates, contrary to the orders of 27 September 1879. ~~and~~ He +stated in reply that a rate of Rs 3-8-0 was collected on imported Tobacco and Rs 2-8-0 on the local produce in addition to halat duty of one rupee on the latter levied at the place of production and that on receipt of Govt order dated 24 Decr 1879 No $\frac{4914-28}{M-243}$ ~~and that~~ the halath was abolished and the Octroi duty of Rs 3 ~~tax~~ was collected as prescribed in Para 26 of Govt Pro dated 27/9/79 No $\frac{3362-73}{Ml\ 161}$, while the previously existing rate continued to be levied on imported Tobacco as theretofore.

No 485 D/ 16/4/95

The President who was +requested to quote the authority sanctioning the rate of Rs 3-8-0 per maund, submits a Kanada Sayer Isthihar of 1864 prescribing a duty of 3½ Rs per maund of Tobacco and ~~that~~ a copy of the resolution of the Municipal Board dated 27/10/79 approving of the +marginally noted rates & states that no other orders are available on the ~~subject~~ -. Submitted for orders as ~~to~~ whether the tax on imported Tobacco may not be reduced to Rs 3-0-0 in accordance with Para 26 Pro D/

+ No 19928 ~~D~~/ 10/5/95

+ (1) Imported Tobacco Rs 3-8-0
(2) Local produce – 2-8-0

Memo

Sir,

Cocoanuts, Betel leaves and Tobacco are the only 3 articles, which are subjected to Octroi in the municipality of Bangalore. The Board now recommend the extension of the duty on the marginally noted ~~followings~~ articles at rates entered against each, but do not state the probable amounts which may be derived annually/.

1	Castor oil seeds	Rs 0-4-0	Per candy
2	Gingelly	0-4-0	do
3	Lime stone	0-4-0	Per Cartload
4	Sheep and Goats	0-1-0	Per head
5	Timber	1-0-0 to 0-6-0	Per cart load according to the quality of wood and description of carts

I may beg to add that in March 1891, the Municipal Board proposed the introduction of Tolls and Tax on carriages and animals and their proposal is pending the final orders of the Dewan Bahadoor with the Councillors opinion as below

"I do not think we could sanction the introduction of Tolls, unless the same is introduced into the Cantonment municipality. The preferable course would be to charge Octroi duty on cloth both in the City and Cantonment municipalities. If the Dewan agrees, the Resident has to be written to."

The above reference has been obtained and submitted below

At present Cantonment
Municipality levies Octroi on
~~the~~ such articles as are subjected to ~~Octroi~~ duty
in the City and the latter
~~are~~ is not in favor of taxing
Cloth as will be seen from
the Boards Proceedings now submitted.

The Proceedings of the
Rate Payers association
protesting against the proposed.
extension of the Octroi tax
and requesting ~~that~~ the Govt
to defer passing orders thereon
till the general elections take
place in July next are also
submitted for orders

M. Jaganathan
20/5/72

Note-

The octroi rules are not in force, though octroi continues to be levied. The existing municipal regulation which repealed the octroi rules makes no provision for the levy of octroi. If the Regulation is to be interpreted as allowing latitude for taxation other than ~~the~~ what is expressly mentioned therein there is nothing to prevent our assimilating the duties on foreign & home-grown tobacco. Practically the municipal reg^n has been so interpreted since we levy octroi in spite of its not being mentioned therein.

Order

~~The Municipal~~
~~Regulation is now~~
~~under revision &~~
change proposed
The ~~question~~ ~~approved~~
~~now raised~~ cannot
be immediately
~~disposed of~~ sanctioned,
but the letters read
above will be transferred
to the Committee who
are revising the Municipal
Regulation, for
their consideration.

2 The Committee are
requested to submit their
report without further
delay.

25/8/92

Copy to Mr J R A [illegible]
President of
the Committee

Memo

The President of the Bangalore City Municipality in his letter No 75 of 8/10/96 proposes to extend the Octroi duty to foreign Tobacco, which is being taxed in the C & M Station Municipality.

(2) Octroi is levied in the City of Bangalore under Octroi rules framed under Act XVIII of 1864, which Act is not ~~now~~ in force, though the Rules still are so, These rules tacitly exempt foreign Tobacco from taxation. A copy of the Octroi rules is now before the Secretary for disposal of a question:

Please see serial Nos in L. F. No 148 of 92

An extract of para 1 of the rules is submitted for ready reference raised by the President of the [illegible] City Municipality as to whether imprisonment may be awarded for default of payment of fine imposed in cases of smuggling

(3) The Govt ~~declined~~ were unable to sanction immediately a similar proposal made in 1892 by the President to bring under Octroi "Foreign Tobacco" (Please see Pro No $\frac{3302}{L.F.148\ 92}$ of 1-9-92 Serial No 7 in the file); but The original letter from the President was transferred for consideration to the Committee revising the municipal Regulations, of which the 1st Councillor was then the President.

~~(4) The Resident's reference and the Govt Pro thereon in regard to the introduction of uniform Rates in the City and Station of Bangalore are said to have been submitted with L 692~~ from Resident submitted on 30/9/96

(4) The Resident having suggested a conference by a Joint Sub Committee for the purpose of considering on what additional Octroi should be levied, the Presi. Dist of the City Muni

Submitted

[illegible]

[illegible]

-ciality has been asked to arrange accordingly & to report the result of such conference for the orders of Govt. ~~But they may affect the present question~~ —

5 – The Presdt suggests that the words "(Indian manufacture)" in [illegible] of the Octroi Rules may be expd by Notifn, for the following reasons:—

(1) the analogy of the C & G. Station,

(2) great loss to the City Ml revenues;

(3) it also affects the revenue of the C & G Station.

(4) great facilities for smuggling,

(5) unfairness to dealers in native tobacco.

The only doubt is ~~whether the~~ [illegible] this notifn should be issued.

Subd to Secy

29/10/96

There is a difficulty here. If the duty is to be levied under Excise Rules, it will have the force of law, notwithstanding the draft orders at Govt. of 4 Dec 1891 No 1072 [illegible], the [illegible] of the duty [illegible] whether on Indian or Foreign manufacture.

6 – This question may lie over until the result of the conference is known & until the Regulation is amended in the manner intended.

Subd to Secy

17–11–96

I am afraid it may be some time [illegible] the Regulation can be amended, [illegible] in the meantime [illegible] notify the [illegible] (the [illegible]).

Secy's queries on Office Memo in L. F. No 148 of 92 on Foreign Tobacco	Sir
(1) Do these rules find a place in the schedule appended to the Instrument of Transfer.	(1) Octroi Rules of 1871 do not find a place in the schedule referred to.
(2) Does this require any formal sanction by the Govt of India.	(2) Para 19 of the Instrument of Transfer requires the sanction of Govt, when any of the rules &c included in the schedule has to be repealed or modified. It is a question for consideration whether any reference to India is necessary or not, ~~[illegible]~~ when any change in the rules passed once by Govt of India but not included in the schedule is attempted. ~~From enquiries made in the Legislative Branch,~~ There are no precedents available in the Legislative Branch ~~From~~
	(3) From letter to Resident + paper No 4, it is evident that the Mysore Govt agreed to levy Octroi on all Tobacco as in the C & M Station at 3 Rs

+ Letter to the Resident No $\frac{11051}{530}$ D7 11/1/91 in L. F 194 of 90 maund (Please see also paper No $\frac{3}{a}$ which contemplates the levy by way of station duty of Octroi on Tobacco, whether from the Mysore Province or from British Dominions & imported for consumption & also No 3 which ~~pro~~ communicates Residents' sanction to such proposal).

Ong
23/11/96

[illegible] to Secy
23/11

Has the other file been sent to the Dewan for orders as regards the early passing into law of the proposed addl sections 62 A & 62 B? If so send this file also to the D.H.O.

This file has been sent already 24-11-96
Ong 24/11/96

1889.

GOVERNMENT OF MYSORE.

GENERAL.

PROCEEDINGS.

Dated 4th December 1889

No. 7029
Cir. 161

Relative to the prevention of the smuggling of articles on which octroi duty is levied.

Mysore Govt. Central Press, Bangalore.—8-1-90.—120.

Proceedings of the Government of His Highness the Maharaja of Mysore, (General),—dated 4th December 1889.

READ THE FOLLOWING PAPER —

Letter from the Deputy Commissioner of Mysore, dated 5th August 1889, No 349.

No. 7072-9—CIR. 161, DATED, BANGALORE, 4TH DECEMBER 1889.

ORDER THEREON —The Deputy Commissioner requests that the rules framed under Section XIII, Act XVIII of 1864, may be extended to the Mysore Municipality to prevent smuggling of articles, on which octroi duty is levied.

The Government observe that Act XVIII of 1864 which applied only to the City of Bangalore is not now in force, and the rules framed thereunder cannot be now brought under operation without a special enactment.

2 The octroi duty is now collected in the Municipalities, not under any special regulations, but according to usage and the Chief Commissioner's Order, dated 27th September 1879, No 3362-73—161 Although there is nothing to prevent the collection of duty according to usage and the existing orders, it is doubtful whether any rules for the imposition of fines for disobedience to orders can be framed and acted upon without a special regulation authorizing the issue of such rules. The matter will be considered hereafter Meanwhile the Deputy Commissioner is requested to report the number of cases in which smuggling has come to notice within the last five years in the several Municipalities of the District, and submit draft rules which he would propose to introduce

A copy of these Proceedings will be forwarded to the Deputy Commissioner of Bangalore, with a request that he will report how the collection of octroi duty is enforced in the City of Bangalore, and whether the issue of an enactment and rules is necessary, and if so, what rules he would introduce.

C. MADIAH,
Under-Secretary

To—The Deputy Commissioners of Districts.

14

L 2 B (ml 29-91-1)
25/4/92

Serial No. 6.

1892. 1014

From

THE ~~VICE~~-PRESIDENT, L 124

MUNICIPAL COMMISSION,

FOR THE CITY OF BANGALORE

Passed No 352 D 27/5/92

To ~~RD~~ The Chief Secretary to the Government of Mysore

Dated 23rd April/92.

Despatched

Received

Enclosures No.

No 51 *189*

ml 29-91-1

SUBJECT.

The Has the honor to request that he will be so good as to issue the necessary orders to the Press for printing and supplying this Municipality with 25 Copies of the Octroi Rules, as all the copies have been exhausted and there are none available even in the Government Depôt for sale.

//

President

(General Serial No 29.)

OFFICE OF DEWAN MYSORE 9 MAY 92 1618 219

189

From The President City Munl Counl Bangalore

To The Chief Secretary to the Govt of Mysore

Dated 8 May/92

Despatched

Received

Enclosures No. 2

General No 24 188 – 8

No

To the [illegible] 350 27/5/92 2452

Requesting to obtain the orders of Government on the Boards recommendations in re imposition of octroi duty on articles other than those taxed in the city of Bangalore.

L.Bd. Deptt. [illegible] 9/5

Mil 29-91-92

Mil 29-91-92

Order of the Councillor recorded on G.L. No 1963.

Order

The question should [illegible] over till the Municipal Regulation is revised.

(Intd) P.C.
20/5/92.

City Municipal Office
No 24/E. 2 Bangalore 6th May 1892.

From

The President
City Muncl. Commn
Bangalore

To.

The Chief Secretary
to the Government of Mysore
Bangalore.

Sir

In forwarding herewith an extract of the Boards Resolution of 30th April last in re imposition of Octroi on articles other than those taxed now in the City of Bangalore, I have the honor to request the favor of your obtaining the orders of Government on the Boards recommendations.

The articles on which the Octroi is now levied are:—

Tabacco
Betel-leaves
Green Cocoanut
Dry Cocoanut

The

The income derived from Octroi is about 21000/- or Rs 40000/- less than what is realized in Mysore. The Board have for some time had under consideration the question of raising the Municipal revenues with a view to meet the increasing demands on them. The articles on which Octroi was levied were few and the Board did not see why other articles which were taxed in Mysore should not be subjected to Octroi in Bangalore also. A Sub-Committee was appointed for considering the question and copy of their recommendations is herewith submitted. The proposals made below embody the modifications in rates adopted at the Boards' full meeting.

No	Name of excisable articles	Rate proposed by Sub-Com!	Rate as resolves by the Bo
	Castor oil seeds per candy of 160 seers	" 4 "	" 4 "

Gingelly Seeds per Candy of 160 S	" 4 -	" 4 "
Lime stone or Chunam now per Cart load	" 4 -	" 4 -
Sheep and Goat per head	" 1 -	" 1 -
Timber Sagwani per cart drawn by 2 bullocks	2 - -	1 - -
Do drawn by waddar C per 18¾ or less Cft	1 - -	" 8 -
Do drawn by single bullo cart 12½ or less Cft	1 - -	" 8 -
Inferior timber logs from Govt wood yard per 25 or less Cft	" 8 -	" 8 -
Jungle wood per cart by 2 bullocks	1 - -	" 8 -
Do per wadder cart 18¾ or less Cft	" 2 -	" 6 -
Do if brought in cart drawn by a single bullock 12½ or less Cft	" 8 -	" 6 -

I have the honor to be
Sir
Your most obedient Servant

President

Extract from the Proceedings of an Ordinary meeting of the Bangalore City Municipal Commission held on Saturday the 30th April 1892:—

VIII Report of the Sub Committee in re Octroi

Resolution:— The Sub Committee report is adopted with modification that the tax on Sugar & jaggory will be oppressive and may be omitted. The other recommendation with the modifications in rates made be submitted for approval of Government.

(Signed) V.P. Madhava Row
President

(True Extract)

VP Madhavarao
President

To

The President
City Municipal Commission
Bangalore

Sir

We, the undersigned members of the subcommittee appointed by the Board under resolution dated 29th January/92 to report upon the matter of levying Octroi in the City as in Mysore Town, having this day met at the Municipal Office and discussed the subject most carefully, beg to recommend that among those in force in Mysore, the following are the articles which the sub Committee consider may be subjected to Octroi at the rates mentioned opposite each item

(1) Castor Oil seeds at 4 as. per candy of 160 measures (seers)
(2) Gingelly seed at 4 as. – Do –

(3) Lime Stone or Chunam Powder } at 4 as. per cart load

(4) Sheep and Goat at 1 anna per head.

(5) Timber Sagvani } at 1 Rupee per cart drawn by two bullocks.

Do at 8 as. if drawn by waddar carts for 18¾ or less cft.

Do at 8 as. if brought in single bullock cart 12½ or less cft.

Inferior Timber logs from Govt. woodyard } at 8 as. for 25 or less cft.

Jungle wood at 8 as. if brought on carts drawn by two bullocks.

Jungle wood at 6 as. — if brought on waddar cart 18¾ or less cft

Do at 6 as if brought on cart drawn by a single bullock 12½ or less cft

And we do not recommend any tax being levied on the articles noted hereunder

(1) Areca nuts — because one or more tax has already been levied

(2) Butter and Ghee } because the income is small and it is likely to prove a source of annoyance to the people

(3) Cloth (Indian manufactor)

(4) Oil -

The above may be brought into force from 1st October/92 being the commencement of the 2nd half of the Official year if sanctioned by Government and due notice to the public be given regarding the introduction of the new Octroi

We have the honor &c

Bangalore
27th April/92 }

/Singned/ T. T. Leonard
Municipal Commission No 7 &c
Do. B Cooppooswamy Naidu
Amildar
Do. B. Nagesa Roa
Do. A. J. Singaravelu Mood:r
Do. Shere Khan

"True Copy"

B Madhavarao
President

W 29-91-3

Read -

Letter from the President of the Bangalore City Municipal Commission dated 6th May 1892 No 24 submitting an extract of Para VIII from the Proceedings of the City Municipal Board dated 30th April 1892 and requesting sanction to the levy of Octroi from 1st October 1892 on articles ~~others~~ ~~the~~ noted in the margin

Castor oil seeds
Gingelly oil seeds
Lime stone or Chunam
Sheep and Goats
Timber superior
Do inferior
Jungle wood.

Order thereon No $\frac{3504}{L452}$ d 27/5/92

The matter ~~extension of the Octroi tax proposed~~ in ~~the above~~ should lie over till the Municipal Regulation is revised.

W
21/5/92

J.P.
for Chief Secretary

To,
The President of the ~~Algo~~ Bangalore City Municipality

(General Serial No. 30.)

1892.

From

To The Presdt Bomy
City Mty

Dated 27
Despatched 30th May 1892
Received

R **Enclosures No.**

General No. 3504

L *No* 452.

Draft prepared
in accordance with
orders passed by
Committee.

Passing orders on the
imposition of Octroi on certain articles

Read -

Docket from the President of the Bangalore City Municipality dated 23rd April 1892 No 51 requesting the issue of orders to the Press office for printing and supplying the Municipality with 25 copies of the Octroi Rules

ml 29-91-4

Order thereon No 3548 / L462 d 27/5/92

The rules need not be printed at present Act XVII of 1864 is not now in force and the rules passed thereunder will shortly be revised when the Municipal Regulation now under revision is passed

24/5/92

For Chief Secretary

To

The President Bangalore
City Municipality

The Presdt Bangalore
City Municipality

Dy. $\frac{27}{30}$ May 1892

No $\frac{\text{R } 3.548}{\text{L } 462}$ Enc Nil

1892-93

Office of the
1027.
28 JUL 92
L189

md 29-91
S&5

From

The President
City Municipal Comm^r
Bangalore

To.

The Chief Secretary
to the Government of
Mysore

Dated 24/26 July 1892

No 74

md 29-91-5

Suggesting alterations to be made the Octroi Rules as "Foreign tobacco" and encl. a copy of rules now in force in the Civil and Military Station.

To the Garrison No 3302 L.7.1492 d/ 1.9.92
Do Secy [illegible] 3303 L.7.1492 d/ 1/9/92

L.B. [illegible] M.S. 28/7

Ml 2?
56

9
O 130

Read:—

Letter from the President of the Bangalore City Municipality dated 24th July 1892 No 74 suggesting certain alterations to be made in the Bangalore Octroi rules so as to bring "Foreign Tobacco" under taxation.

Ml 29-91-6

R L. 291

No 3302 ~~General~~ Muni.
L.F. 148-92 d/ 1-9-92 Order thereon

The change proposed cannot be immediately sanctioned, but the letter read above will be transferred to the Committee, who are revising the Municipal Regulation for their consideration.

2 The Committee are requested to submit their report within [illegible] of the [illegible]

R.L. 2 92

No [illegible]

× 3302
[illegible] 1-8-92 [illegible]

To The ~~Ch Com~~ President [illegible] Chief [illegible]

Memo
Copy to [illegible] Municipal Regulation [illegible] President of the Committee

ml 29-91-7

R L 1293

8352
L F 148/92 926/11/94

ml 29-97-7

[The President] is requested to report whether ~~the~~ Octroi duty in the city of Mysore is levied at 3 Rs per Md on the tobacco ~~Tobacco imported from Her Majesty~~ of the Mysore Province and at Rs 3-8- ~~territories and H. H. Maharaja's~~ on that imported from Her M's territories ~~is levied at two different rates~~, ~~viz Rs 3½ and 3 (½)s per maund and~~ and if so the ~~and if so under what~~ authority; #1

^ ~~under what grounds~~ and ~~full what~~ reasons for ~~these the~~ two different rates should be stated.

Vide Page 172 of the Rev Manual.

It is noted that under the para 26 of Govt Proceedings dated 27 September '8– No $\frac{3362-73}{ml\ 161}$, prescribes only one ~~authorizes the levy~~ rate viz ~~a uniform duty~~ of Rs 3 per maund and that ~~of every description of Tobacco~~

N 21-11-94

9/11/94 for Chief Secy

To,
The President of the
Mysore City Mun–

What [illegible] 7
It is not [illegible]
There [illegible]
[illegible]
Octroi on tobacco [illegible]
in Mysore [illegible]

Sir
This is a [illegible]
[illegible]
[illegible]
[illegible]
[illegible]
2 rates [illegible]
[illegible]

68.

13870

13870

1895.

From The President
Mysore City Municipality.

L 3 4 6

To The General Secretary to
the Government of Mysore

Dated 16th April 1895.

Despatched

Received

General No 485 } 1895.

Enclosures—Number.

To the Dewan

No 19920-2 9/10/95

Neither the Orgl nor a spare
Copies is available A Draft
to Supdt of Govt Printing Press
with the last available spare
Copy of 3362-73-Mun 161 d 27/9
& monthly Vol of Dec 79 for 1/79
No 4914-25-Mun 243 d 24/12/79

[illegible]
20/4/95

[illegible]
20/4/95

M 29-91

M 29-91-8

Reporting on the two different rates of octroi collected on tobacco, of the Mysore province, and on that imported from Her Majesty's territories in the City Municipality.

L 7
18.4.95

General Record

Please put up the references quoted within
[illegible]
19/4/95

No spare copies available
[illegible]
19/4/95

Please put up original correspondence
[illegible]

P. I Please put up file etc

148 92. 20/4

Sir
The authorized rate is Rs 3 per maund of Tobacco (Para 26 of Pro Dy 27/9/79 etc $\frac{3362.73}{cml\ 161}$) But it is levied at 2 different rates, viz Rs 3-8-0 & Rs 3-0-0.

If the Municipality is required to levy the rate of Rs 3, the income of the municipality may suffer 20/4

Under what authority is the rate of 3-8-0 levied? The Prest does not state anything about it.

Ask for detailed report, and also the Prest, Bangalore city Muncy.

20/4

Sir.
The rate in Bangalore is Rs 3-0-0 per maund at present

1895.

From the President
Mysore City Municipality

To the General Secretary
to the Government of Mysore.

Dated 16th April 1895.
Despatched
Received
General No. 485 } 1895.

Enclosures—Number.

Sir,

Referring to official memo no $\frac{8352}{Lf.148\text{-}92}$ dated 26th November 1894, calling for report as to whether two different rates of octroi are collected on tobacco of the Mysore Province and on that imported from Her majesty's Territories in the City Municipality, I have the honor to state that Rs 3-8-- on imported tobacco and Rs 2-8-- on the local produce was collected as octroi in this municipality.

But in addition a Halath of

of one rupee was levied in the place of produce in the latter, and after receipt of Government order no $\frac{4914-28}{M. 243}$ dated 24th December 1879, the Halath was abolished and the octroi duty of Rs 3- per maund has been collected as prescribed in para 26th of Government order no $\frac{5362-73}{Meml\ 161}$ dated 27th September 1879 while the former rate of Rs 3-8-- per maund is being levied on imported tobacco as usual.

I have the honor to be
Sir,
your most obedient servant

H Marquand Capt
For - President

Read -

Letter of 16th April 1895 No 485 from the President Mysore City Municipality, stating, with reference to Offl Memo No 8352/L.7.148-92 of 26 Nov. 1894, that Rs 3-8-- on imported tobacco & Rs 2-8-- on local produce was collected as Octroi duty in the Municipality.

(M 29-91-8)

M 29-91-9

Order thereon

The President is requested to quote the authority under which the above rates have been collected.

The President of the Bangalore City Mty

L 3296 R 19928-1/28 / L7.148-92 of 10/5/95

From the President of the Mysore city Mnlty of 7-7-95 L80

~~[illegible]~~ The order sanctioning the rate of Rs 3-8/ ~~on~~ cannot be traced in this Office.

6-5-95

will also state the rates quoting the authority for the same.

Genl Secretary
D.N.J.

To, The Presidents
of the Mysore & Ban
galore City Municipality.

ML 29-91-10

To the Dewan fw 92 7/8/95

1895.

OFFICE OF THE
236

From The President of the Mysore City Municipality

L 6

To The General Secretary to the Govt of Mysore Bangalore

Dated 4th July 1895.

Despatched

Received [illegible]

General No. 22 } 1895.

Enclosures—Number Two.

Regarding the authority under which Octroi duty at the rates of Rs 3-8 a per maund on imported tobacco and Rs 2-8 a on local produce was collected &c

L 7
11.7.95

Municipal President's Office
Mysore City (11)
Dated 9th July 1895

No: 22
Enc. two.

From The President
of the Mysore City
Municipality

To The General Secretary
to the Government of Mysore
Bangalore

Sir, With reference to Government order no: 19928-1/2 / L.F 148-92 dated the 10th May 1895 requesting me to quote the authorities under which Octroi duty at the rates of Rs 3-8-a per maund on imported tobacco, and Rs 2-8-a per maund on local produce was collected, I beg to state that no authority can be traced in this office except the Proceedings of the Municipal Board dated the 27th October 1879, an extract from which is herewith submitted for information.

2. A Copy of Canarese notification (Istiharnama) dated the 18th April 1864 from the Chief Commissioner of Mysore authorizing the rate of Rs 3-8-a is herein enclosed.

I have the honor to be
Sir
Your most obedient Servant
K. B. Venkatavaradayya
President of the
Mysore City Municipality

HM.

MH

Proceedings of the Municipal Board Mysore. Dated 27th October 1879.

× × × × × × × ×

Read Proceedings of the Chief Commissioner no: 3362·73/161 – 73 dated 27th September 1879

As ordered in the above the duty upon the articles specified below (Vide Statement I) at the rates shewn against each of the articles be levied from 1st November 1879 as the retention and introduction of the same is directed in paras 22, 24, 25 & 35 of the said Proceedings, the Board agreeing to pay half the amount of duty realized from the last named 3 articles namely Cocoanuts fresh & dry and betel leaves to the provincial Revenue according to the terms mentioned in para 24 of the above Proceedings.

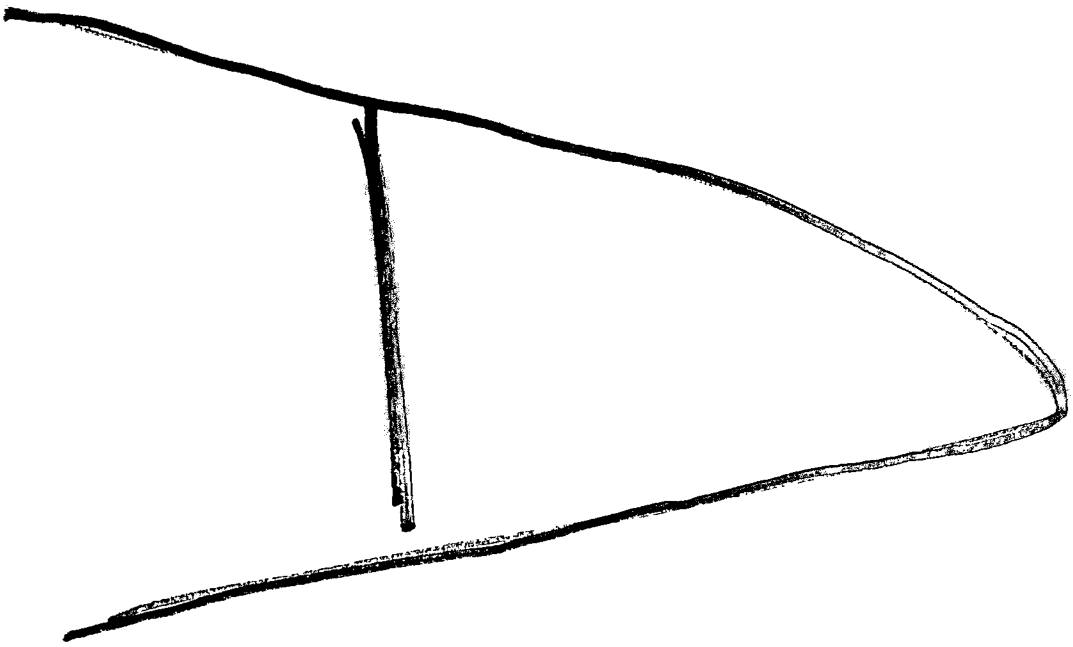
2. The Board further resolves that orders be accordingly issued to the Sayer Darogah and Siliyars be published in the Town for general information

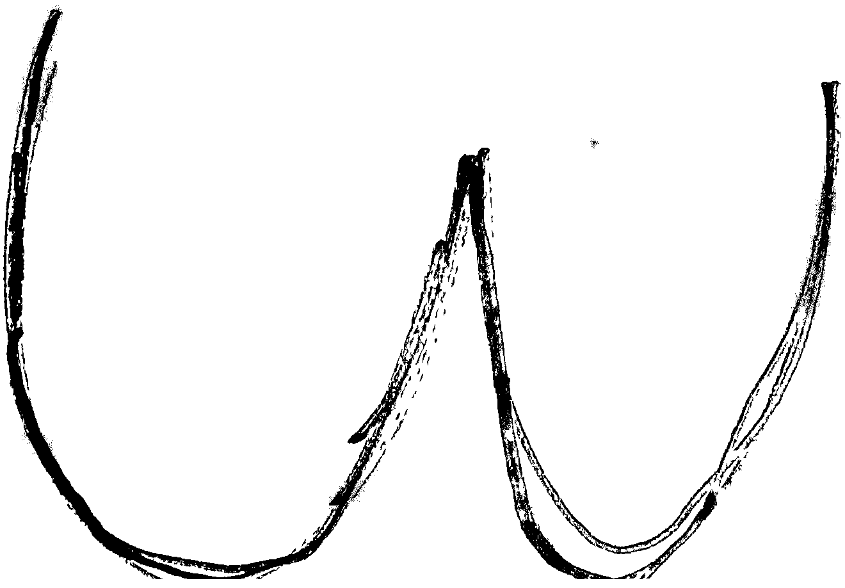
True Extract.
H Maiquand Co[illegible]
Vice President

Signed/ Mahammad Ali
KB
Vice President
Municipal Board

Statement No: I

No:	Articles	Rate			Per	Remarks.
1	Sugar	"	4	"	Maund of 960 Tolas	
2	Jaggary	"	2		— do —	
3	Ghee'	"	8	..	— do —	
4	Butter	"	4	"	— do —	
5	Sheep & Goats	"	2	"	— head —	
6	Oil	"	2	"	Maund of 960 Tolas.	
7	Oil-Seed- Gingely and lampoil seeds	.	4	..	Candy of 160 Seers.	
8	Timber. Teak & black	2	.	.	Cart load.	
	do — other Kinds	1	.	.	— do —.	
9	Chunnam	.	4	.	— do —	
10	Piece Goods. ——					
	Indian manufacture	5	.	.	Per Cent advalorum	
	Imported by sea	1	8	.	- do —	
11	Metal. Copper, brass Iron, lead & Steel	1	8	.	- do —	
12	Tobacco leaf ——					
	Imported from Her Majesty's Territories	3	8	.	maund of 960 tolas	
	Local production	2	8	.	— do —	
13	Arrecanut 1st Sort	1	.	.	— do —	
	do — 2nd do	.	8	.	— do —	
14	Cocoanuts fresh	.	8	.	Hundred	
	— do — dry	.	7	6	Maund of 960 tolas	
15	Betel leaves	"	"	2	Hundred leaves.	





A3

M 779
S 11

Read:-

Letter dated 9th July 1895 No 22 from the President of the Mysore City municipality stating that no authority can be traced in his office ~~for~~ for the marginally ~~no~~ noted rates of Octroi duty now levied on Tobacco in the City of Mysore

Imported Tobacco Rs 3-8-0 per maund
Locally produced — 2-8-0

RJ 201

927/148-92 9/8/7/95

M 29-91-11

Order thereon

The President is requested to state whether the rates above given are inclusive of the Sayer duty ordered to be collected in municipalities on condition of ~~its~~ being made over to Govt. ~~am~~ If inclusive, it must be stated what portion thereof was credited to Provincial funds, till the Govt gave up ~~have foregone~~ their share of the duty recently and if exclusive, how much per maund was collected separately on each class of Tobacco and made over to Govt from time to time. 10/7

or exclusive

portion of the duty

General Secy

To The President, Mysore City Mu.

Gen. Serial No. 31.]

189

From

To

Dated

Despatched

Received

Enclosures No.

$\frac{\textit{General No.}}{\textit{No.}}$

OFFICE OF THE DEWAN OF MYSORE
1080
7 AUG 95

1895.

From The President
Mysore City Municipality

To The General Secretary to
~~the~~ Government of Mysore
Bangalore

Dated 3rd
Despatched 5 August 1895.
Received

General No. 76 } 1895.

Enclosures—Number.

Reporting that the rates of duty imposed on tobacco are inclusive of Sayer duty.

To [illegible] 21/5-6 7/3/95

ml 29-91

Sl: 17.

No adns seem called / at present
Read. Record

9/8

ml 29-91-12

NKB
7.8.95

Submitted for orders as to whether the President may be requested to equalize the duty and levy it at a uniform rate of As 3 per maund as is done in Bangalore and is in accordance with the rate suggested in para 26 of Govt Pro dy 27/9/77 No $\frac{3362-73}{\text{ml } 161}$

8/8

no 76
En no -

Mysore City Municipal
President's office Mysore, dated
the 3rd August 1895.

From,

The President
Mysore City Municipality.

To,

The General Secretary to the
Government of Mysore.
Bangalore.

Sir,

With reference to Government order no $\frac{924}{L.F.148-92}$ dated the 18th July 1895 enquiring if the rates of octroy duty referred to were inclusive or exclusive of the sayer duty, I beg to state that the sayer duty was being levied on tobacco at the place of production in addition to the octroy imposed at the place of consumption. Then the sayer duty was abolished and only the octroy was continued, and as per late Chief Commissioners order no $\frac{3362-73}{Mul\ 161}$ dated the 27th September 1879, 1/4 of it was credited to the Provincial Funds and 3/4ths. to the municipality till the 30th June 1893. But from the 1st July

Spare copy print.p.

July 1893, the whole amount is credited to the municipal funds as ordered in Government order No 27-P 32 of the 6th October 1893.

I have the honor to be

Sir,

your most obedient servant

President.

Mysore City Municipality.

1113

L 318

29-91
ll 13

Rl 29-91-13

Read:-

Letter dated 3rd August 1895, No 76, from the President of the Mysore City Municipality, stating with reference to Government Proceedings dated 18th July 1895, No 927/L.F 148-92, that the Sayer duty was being levied on tobacco at the place of production in addition to the Octroi imposed at the place of consumption, and that the Sayer duty was then abolished and only the octroi was continued and ~~that~~ as per late Chief Commissioner's Order dated 27th September 1879, No 3362-73/Munl 161, 1/4 of it was credited to the Provincial funds and 3/4 to the municipality till 30th June 1893, but from the 1st July 1893, the whole amount is credited to the municipal funds as ordered in Government Proceedings dated 6th October 1893, G No 27-32.

R.F. 450.
2/156
148-92
13/8/95

Order thereon

Recorded
15/8/95 J.P.

To The President of the Mysore City Munl., For General Secretary, J.G.

No 6924

L 746

189 3[illegible]1
9 1896
DEWAN OF MYSORE

ml 29-91
Sl 14

From

The President
city Municipal Commission
Bangalore

To

The Secretary to the Govt of Mysore,

_____ Dept.

Dated 8-10-96

Despatched

Received

General No. 75
No.

ml 29-91-14

Enclosure No. 1

Submitting the details in re English and Foreign Tobacco

Urgent,

S. I. Tele No 98995. Papers regarding uniformity of rates in Bangalore and Mysore Cities 24/10

References to be marked.

Reg. no. L746.

OFFICE OF THE MUNICIPAL COMMISSION
City Bangalore, 8th October 1896

9/10/96

No. 75
Enc: one

RS 19/10

From

The President, Municipal Commission
Bangalore City

To

The Secretary to the
Government of Mysore
General and Revenue Departt.
Bangalore

SIR,

I have the honor to submit for orders of Government the following details in re English and Foreign tobacco.

[illegible]

2 All Foreign tobacco is exempted from Octroi duty in the City, while it is subject to and pays the same excise duty as country tobacco in the Civil and Military station. The Municipal Regulations in the latter provide for the levy of Town duty i.e. a duty on all tobacco indiscriminately

[illegible]

indiscriminately. It is not so in the City. The Octroi Rule is so explicitly worded that it completely excludes all English and Foreign tobacco and mentions only that "tabacco of Indian manufacture" is liable to Octroi duty.

3. There has been some correspondence on this subject; and the final settlement of the question is dependant on the revision of the present Municipal Regulations, which, it is feared, will take a long time before being brought into operation while the present question of levying Octroi on Foreign tobacco is most pressing and needs ~ prompt measures.

4. The Octroi which was abolished in the Civil and Military station Municipality was re-established in the year 1892, while it always

continued to be in force in the City. From the correspondence extant on the subject, I gather that while re-introducing the Octroi in the Civil and Military station in the above year, the understanding arrived at by the Durbar and the British Resident appears to be that the system and rates to be levied in both Municipalities should be the same and uniform without any variation. It was, I believe, to give effect to this arrangement that the old rate of tobacco duty in the City was reduced from Rs 3/8 to Rs 3/- per maund, thus assimilating the rates with those proposed and adopted for the Civil and Military Station as shewn below:-

Tobacco Rs 3/- per maund.

Betel-leaf Rs 0-0-2 per bundle.
Green Cocoanuts Rs 0-8-0 per 100.
Dry Cocoanuts Rs 0-8-0 per md.

5 The non-levy of an Excise duty on Foreign tobacco in the City is a great loss to the Municipality and to a great extent must affect the Octroi Revenue of the Civil and Military Station which is borne out by facts noted by Mr. Slight, President of that Municipality in his Administration Report of last year (Extract enclosed).

6. The number of shops where Foreign Brands are sold in retail has been ascertained to be 196 and those trading in wholesale 6. But the more noticeable circumstance is that 3 of the merchants who deal in this Brand in the Civil and Military Station habitually

collect and store large quantities of the above Brands in the City. They allege that they do so either to take the article to the Civil and Military Station Kati in small quantities whenever required, or as a means of facilitating exports of the same to any out-stations, if necessary. This is true to a very limited extent; but the fact is not to be ignored that facilities for smuggling this tobacco from the City into the Cantonment are many and the main object of the formation of Depôts for Foreign Brands in the City is to take every advantage of these opportunities for a Contraband trade the centre of which is in the City. Again, the general complaint of the merchants who deal largely in native tobacco is that and the same article duty is levied in one place and vice versa in another which is not justifiable and that greater impetus is given to the trade in Foreign Brands while the Indian grown leaf, which is used principally by the low classes, is heavily handicapped. Moreover the existence of such a state of things gives room for much abuse and frustrates the object which was originally intended viz., that the system of levying Octroi duty should be the same and uniform in both the Municipalities.

7 From the experience I have gained by a study of the Octroi working and from two or three instances which came to my knowledge in connection with the

the importation of Foreign stocks into the City, I am decidedly of opinion that the freedom with which Foreign tobacco can be brought in and stacked in the City is taken great advantage of by dealers, who, I fear, have a systematic plan of smuggling the Foreign tobacco across the boundary into the Civil and Military station; for, without such an object there will be no necessity for merchants trading in the Cantonment making their depôts for these brands in the City.

8. Under these circumstances, I would strongly recommend that the usual Octroi in the City be levied on all tobacco - Foreign and Native - and solicit that Government will be pleased

authorize the same at an early date. In this connection I beg to suggest that in order to bring into operation the proposed levy of Octroi duty on Foreign Brand, a Notification may be issued to the effect that the words "Indian Manufacture" after tobacco in the Octroi Rules of 1871 be expunged. The British Resident has, I understood on more than one occasion, inquired as to why no Octroi duty is levied on English and Foreign tobacco in the City while such is being done in the Civil and Military station.

9 The favor of early orders on

this

this subject is solicited.

I have the honor to be
Sir
Your most obt. Servant

T. T. Leonowens

M.R.

PRE[illegible]
E[illegible] CITY

1896

4905

L1177

ml 2' 1'

SL15

From

The President,
Municipal Commission,
Bangalore City.

To

The Secretary to the
Government of Mysore
Genl & Rev: Departments

Dated 8th
Despatched December 1896.
Received

Gen. No.
No 131

Encl. No. one base.

ml 29-91-15

Remitting a sample of a base imitation of so called Foreign Tobacco and soliciting orders to extend the Octroi taxation to the Foreign Brand.

LBB

9-12-96

The previous reference and connected papers were submitted to the Dewan on 25/11/96 May this also be submitted

Subd to Dewan 14/

Reg. No. L 1177

OFFICE OF THE MUNICIPAL COMMISSION,
City Bangalore, 8th December 1896.

No. 131
Enclosure.

From

The President, Municipal Commission,
Bangalore City.

To

The Secretary to the
Government of Mysore
General & Revenue Department
Bangalore

SIR,

L746. C/o 7148-92 and -94 was subd to H.S. Dewan on 25-11-96.

In continuation of my letter No. 75 dated 8th October '96, I have the honor to represent to you it has come to my knowledge that a system of fraudulent manufacture of so called "Foreign Tobacco" is being carried on in some of the villages situated without Municipal limits but lying very adjacent thereto and the procedure is somewhat as follows.

2.- Indian tobacco is [illegible]

large quantities by dealers in their villages; this tobacco is manipulated and doctored by Certain simple ingredients and scented oils which conveys to the Indian tobacco a similarity in aroma and taste to Foreign tobacco. The leaf is then put under a machine and subjected to a chopping and shredding process and the result is a finely Cut tobacco which to all appearances is exactly like imported Foreign tobacco. This base imitation, which it is not easy to detect, is placed in tins and brought into the City, where it passes muster as "Foreign" tobacco and does not pay any duty, for as pointed out to you in my letter No. 75, no tax is levied

on

on Foreign Brands. Consequently the fraudulent imitation is sold in the bazaars at a much lower rate than Indian tobacco which is handicapped by the Octroi tax, and in the near future we my expect to see that there will be an enormous increase in so called "Foreign tobacco" free of tax which will be used by all smokers, while the Consumption in Indian tobacco will fall off and there will be a considerable decrease in Octroi on tobacco.

3.- Then again I beg to point out that the City becomes still more strongly the Centre deposit for such fraudulently manufactured article and our Municipal limits made the basi operations for a further develop-ment of smuggling Contraband Goods to the Civil and Military Station. As the matter stands at present I am utterly powerless to check the importation of Foreign tobacco which comes into the City free and a stop cannot be put by our Octroi Department to the smuggling which I firmly believe is increasing daily.

4.- These irregularities can only be kept in subjection by the imposition in the City of the same Octroi duty on Foreign tobacco as is collected on Native growths, and I submit it is only fair and equitable to the growers of the Indian weed that this should be done. The omission to impose a duty on Foreign

Brands in the City, in the same way as is done in the sister Municipality of the Civil and Military station is altogether inexplicable as it has always been the aim and object to arrange the town duties of both Corporations on the same standard and in parallel lines. I solicit, therefore, that sanction may be given to the imposition of the town duty of Foreign tobacco with effect from the 1st January 1897.

5.- I enclose a specimen✗ of tobacco manufactured locally from Indian leaf and introduced to the public, free from payment of town duty as good "English or American" Brand. To the ordinary Consumer

✗ The sample having been kept apart for some days has lost its aroma of Foreign Brand this manufactured article would readily pass-muster, and when made into Beedees or Bazaar Cigarettes, it defies detection from the genuine article, except to connoisseurs of the fragrant weed.

I have the honor to be
Sir
Your most obdt Servant

T. T.
PRESIDENT, MUNICIPAL COMMISSION,
BANGALORE C. T.

M.R.

5365

4306

1896

From

The President,

Bangalore City Municipality

To The Secretary to the

Government of Mysore

Genl & Rev Departmt

Dated 22d Bangalore

Despatched

Received December 96

General No. 147

No.

Enclosure No. one

Submitting a statement showing the number of Consignments of Foreign Tobacco imported into the City during the quarter ending 30th Novr/96

SHB 23/12

The references quoted are pending disposal in D H A

submitted for order

Submit this also to [illegible]

Submitted

The file relating to the imposition of Octroi on Foreign tobacco was submitted to the Secretary on the 26th December 1896

7-1-97

L. Fr,

Where is the file - Perhaps in my house

9-1-97

Recd 29-9-16

Recd 29-9-16

Reg No. L1306

OFFICE OF THE MUNICIPAL COMMISSION,
City Bangalore, 21st Decr 1896
22

No. 147
Ex one

From

The President, Municipal Commission,
Bangalore City

To

The Secretary
to The Government of Mysore
General and Revenue Depts
Bangalore

SIR,

In continuation of this office letters Nos 75 (746) and 131 (L1177) dated 8th October and 8th December 1896 respectively, I have the honour to submit the enclosed Statement showing the No. of consignments of Foreign Tobacco imported into the city during the quarter ending 30th November 1896. It will be observed from the Statement that the Municipality loses a Revenue of nearly Rs 7-,,-,,

N.B. The letters were submitted to the Government on -11-96 with 148-92 & L7196-96
ES
1197.

owing to the free importation of Foreign Tobacco.

I have the honor to be

Sir

your most obedient Servt.

T. T. Leonard

PRESIDENT, MUNICIPAL COMMISSION,

BANGALORE, CITY.

Jn. 2.

Statement Showing the number of Consignmen into the City during the months of Septembe

Date of arrival	Names of Mer	Description of the
7-9-'96.	Nur Mohomed ahmed Sait	3 Boxes.
15-9-'96		5. Boxes.
5-10-'96.	Abdul Aziz & Co.	10 Boxes.
6-10-'96.	Ayoob Molanna Sait.	16. Boxes.
13-10-'96.	Nuerdeen Sait.	5. Boxes.
19-10-'96.	Ayoob Molanna Sait.	6 Boxes
4-11-'96.	Abdul Aziz & Co	1. Box
7-11-'96.	ajee Molanna Sait.	6 Boxes
Do	Hajee Ayoob Elias Sait.	6. Boxes.
Do	Nur Mohomed Sait.	3 Boxes.
25-11.96	Ayoob Molanna Sait	5 Boxes
	Tot	66 Boxes.

of English (or Foreign) Tobacco imported October and November 1896.

Railway weights.		Local Weights		Probable Duty			Remarks
Mds.	Srs.	Mds.	Srs.				
7	16						
14	29						
30	19						
42	20						
16	24						
14	37						Not noted.
19	8						
15	25						
6	35						
16	27						
×185	..	×617	..	1851	..	..	Including wt. of the boxes

PRESIDENT, MUNICIPAL COMMISSION,
BANGALORE, CITY.

The question is now pending before H. E the Dewan

Submitted 2/3/97
to Secy.

I do not know if any orders have been passed on the matter

22/3/97

1897 7776
17-3-97

From

The President,

Bangalore City Municipality

To

The Secretary
to the Government of Mysore
General and Revenue Depts
Bangalore.

Dated 15th
Despatched 16 } March/97

Received

General No.
No. 926

Enclosure No. one

Subject-

ml 29-91-17

Submitting for the approvable of Government a draft Notification in re the taxation of Foreign tobacco found in the city Municipal limits

SBB 16/3/97

Record

Please put up $\frac{11051}{530}$ & $\frac{11053}{1459}$ D/11/91

President Bangalore City

D.S. 20/3

14/3/97

Ref. No E. 1825

OFFICE OF THE MUNICIPAL COMMISSION,
City Bangalore, 15/16 March 1897

No. $\frac{226}{\text{Income}}$

From

The President, Municipal Commission,
Bangalore City

To

The Secretary to the
Government of Mysore
General & Revenue Departts
Bangalore

SIR,

Adverting to previous correspondence ending with this Office letter No. 147 dated 22d Dec/96 re imposition of duty on Foreign tobacco, I have the honor to invite attention to letter No $\frac{11051}{530}$ dated 11th January/91 from the Chief Secretary to the Dewan of Mysore to the First Assistant to the Resident in Mysore, Copy of which was forwarded to this Office with Government Proceedings No $\frac{11053}{1459}$ of the same date In this letter it is stated the Durbar are quite willing to allow the City Municipality of Bangalore to levy the same rates of Octroi duty as those proposed for the Civil and Military Station viz Rs 3/- per maund (24 lbs) of tobacco whether Mysore grown or imports from outside the Province. I presume that Foreign tobacco i.e. European and American tobacco, is included in the imported article from outside the Province as well as tobacco grown in other parts of India. If I am right in this presumption, I beg that the enclosed draft Notice may kindly be approved and forwarded to the Compiler of the Mysore Gazette for publication so that the Foreign tobacco may be taxed at once. The loss to the Municipality is great and since the

date

date of my last Communication to Government on the subject another instance was brought to my notice in which 10 cases containing stick tobacco valued at Rs 1000/- to Rs 1500/- and intended for the Mess House in the Civil and Military Station were stored in the City Octroi Kati for which not a pie of duty was paid.

I have the honor to be
Sir
Your most Obdt. Servant

T. T. Leonard
PRESIDENT, MUNICIPAL COMMISSION,
BANGALORE, CITY.

Notice

The public are hereby informed that from and after the 15th Instant all Indian and Foreign Tobacco brought into the City will be alike subject to payment of Octroi duty at Rs 3/- per Maund

2. Stock of all Foreign Tobacco found in Premises within Munl. limits will be taken and duty levied at the above rate from and after the 15th Instant.

T. D. 16/3

1897/8 6390
27-1-98

Mul 29-7

Sl 18

From

The President,

Bangalore City Municipality.

To The Secretary to the
Govt. of Mysore
Genl. & Rev. Dept.
Bangalore

Dated 25th
Despatched
Received

General No. 141
No.

Enclosure No.

Requesting that the Draft Notification forwarded with this Office letter No. 226 of 15th March/97 re the levy of Excise duty may be kindly ordered to be published in the Mysore Gazette at a very early date.

Reg. No. L. 1550.

OFFICE OF THE MUNICIPAL COMMISSION,
City Bangalore, 25" Jany 1898

No. 141

From

The President, Municipal Commission,
Bangalore City.

To

The Secretary to the Government of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

In continuation of my letter No 226 dated 15" March last re Foreign Tobacco, I have the honor to state that the Joint Committee of the Station and City Municipalities which met on the 19th December 1896 for the purpose of discussing the feasibility of adding to the list of articles subject to Octroi in both Municipalities alike, had decided that Octroi should be levied also upon Foreign Tobacco imported into the City Municipality in assimilation with the practice obtaining in the Civil and Military Station Municipality.

2. - Subsequent to this, the Proceedings of the Joint Committee were placed before the City Board on the 16th December 1897 and the Commissioners fully approved of the same.

3. - In view therefore of enabling the City Municipality to levy the excise on Foreign Tobacco, I beg that the Draft Notification forwarded with my letter under reference may be published at a very early date in the Mysore Gazette. The City Municipality

are daily losing revenue by the non-levy of the Excise duty on Foreign Tobacco, consumption of which in the City is very large.

I have the honor to be
Sir
Your most obdt Servant

PRESIDENT, MUNICIPAL COMMISSION,
BANGALORE, CITY.